

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union-North United School Corp (7215)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,437,182	\$1,806,970	\$1,774,265	23%	-2%
	11200 Middle/Junior High	\$444,272	\$707,223	\$650,484	46%	-8%
	11300 High School	\$912,407	\$1,005,962	\$1,085,085	19%	8%
	11350 Honors Diploma Award	\$0	\$0	\$6,767	n/a	n/a
	11420 Agriculture B	\$28,767	\$50,167	\$34,871	21%	-30%
	11450 Consumer and Homemaking	\$38,306	\$123,776	\$91,685	139%	-26%
	11590 Other Vocational Education Programs	\$0	\$16,001	\$15,796	n/a	-1%
	11610 Elementary	\$0	\$13,120	\$2,051	n/a	-84%
	11630 High School	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$19,049	\$4,741	\$0	-100%	-100%
	12210 Mild Mental Handicap	\$5,029	\$2,318	\$2,188	-56%	-6%
	12350 Homebound	\$54	\$4,638	\$5,802	> 500%	25%
	12410 Emotional Handicap - Full Time	\$0	\$948	\$1,088	n/a	15%
	12520 Compensatory	\$0	\$0	\$0	n/a	n/a
	12610 Learning Disability - Full Time	\$3,598	\$4,950	\$4,254	18%	-14%
	12710 Equal Opportunity At Risk	\$19,921	\$921	\$561	-97%	-39%
	12810 Special Education Preschool	\$8,765	\$38,193	\$36,040	311%	-6%
	13300 Occupational Programs	\$200	\$0	\$0	-100%	n/a
	14100 Elementary	\$0	\$0	\$728	n/a	n/a
	14200 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	14300 High School	\$16,946	\$11,027	\$9,935	-41%	-10%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$12,393	\$53,739	\$49,249	297%	-8%
	16200 Preventive Remediation	\$51,837	\$2,476	\$500	-99%	-80%
	21520 Speech Pathology Services	\$296	\$134	\$641	116%	380%
	22220 School Library	\$82,520	\$75,290	\$87,094	6%	16%
	22230 Audiovisual	\$1,220	\$18,070	\$18,551	> 500%	3%
	22250 Computer Assisted Instruction Services	\$20,253	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$274,466	\$417,328	\$474,468	73%	14%
	25820 Textbooks and Repairs	\$14,439	\$34,459	\$46,634	223%	35%
	25840 Other Textbook Rental Services	\$42,150	\$42,838	\$32,792	-22%	-23%
	25860 Textbooks and Workbooks	\$0	\$0	\$8,747	n/a	n/a
	26497 Teachers Retirement Fund	\$112,794	\$230,765	\$233,654	107%	1%
	41100 Transfer Tuition	\$15,083	\$9,130	\$0	-100%	-100%
	41300 Area Vocational Schools	\$7,815	\$14,419	\$21,676	177%	50%
	41400 Joint Services and Supply	\$478,746	\$576,608	\$466,117	-3%	-19%
	41700 Interlocal Agreements - Other	\$0	\$3,512	\$0	n/a	-100%
Student Academic Achievement Total		\$4,048,509	\$5,269,721	\$5,161,723	27%	-2%
Student Instructional Support						

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	21110 Service Area Direction	\$0	\$3,315	\$0	n/a	-100%
	21210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$49,391	\$119,443	\$126,475	156%	6%
	21230 Appraisal Services	\$1,802	\$4,107	\$10,750	497%	162%
	21240 Information Services	\$12,025	\$7,545	\$7,360	-39%	-2%
	21250 Records Maintenance	\$6,262	\$8,780	\$6,098	-3%	-31%
	21320 Medical Services	\$0	\$0	\$6,310	n/a	n/a
	21340 Nurse Services	\$19,823	\$26,291	\$21,797	10%	-17%
	21390 Other Health Services	\$0	\$1,950	\$2,220	n/a	14%
	21710 Service Area Direction	\$0	\$319	\$0	n/a	-100%
	22110 Service Area Direction	\$0	\$5,051	\$1,004	n/a	-80%
	22120 Instruction & Curriculum Development	\$10,840	\$5,756	\$4,468	-59%	-22%
	22130 Instructional Staff Training Services	\$34,009	\$20,143	\$31,792	-7%	58%
	22190 Instructional Staff Training Services - Other	\$0	\$13,990	\$10,725	n/a	-23%
	23110 Service Area Direction	\$19,666	\$37,478	\$45,015	129%	20%
	23210 Office of the Superintendent	\$205,481	\$171,375	\$184,079	-10%	7%
	23220 Community Relations	\$0	\$0	\$1,364	n/a	n/a
	24900 Other Support Services - School Admin.	\$75,509	\$131,153	\$112,070	48%	-15%
	26450 Health Services	\$0	\$364	\$1,676	n/a	361%
	26700 Technology Coordinator	\$3,325	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$231,996	\$519,337	n/a	124%
Student Instructional Support Total		\$438,132	\$789,054	\$1,092,539	149%	38%
Overhead and Operational						
	23150 Legal Services	\$34,378	\$24,807	\$16,278	-53%	-34%
	23160 Promotion Expenses	\$232	\$2,669	\$199	-14%	-93%
	23230 Staff Relations and Negotiations	\$0	\$0	\$1,318	n/a	n/a
	25240 Payroll Services	\$10,869	\$28,049	\$30,973	185%	10%
	25250 Financial Accounting	\$19,388	\$30,455	\$34,200	76%	12%
	25291 Refund of Revenue	\$15,655	\$864	\$2,150	-86%	149%
	25293 Printed Forms	\$787	\$1,635	\$3,467	340%	112%
	25296 Cash Change	\$410	\$706	\$467	14%	-34%
	25299 Other	\$404	\$48	\$0	-100%	-100%
	25360 Rent of Buildings & Equipment	\$17,584	\$11,287	\$22,787	30%	102%
	25420 Maintenance of Buildings	\$638,102	\$903,425	\$891,472	40%	-1%
	25430 Maintenance of Grounds	\$12,937	\$8,545	\$8,959	-31%	5%
	25440 Maintenance of Equipment	\$47,364	\$77,167	\$76,697	62%	-1%
	25450 Vehicle Maintenance (other than buses)	\$5,911	\$7,333	\$4,852	-18%	-34%
	25460 Security Services	\$0	\$0	\$75	n/a	n/a
	25470 Insurance (other than buses)	\$44,100	\$53,973	\$87,214	98%	62%
	25510 Service Area Direction	\$13,784	\$0	\$0	-100%	n/a

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	25520 Vehicle Operation	\$8,284	\$71,295	\$84,270	> 500%	18%
	25530 Monitoring Services	\$0	\$1,523	\$4,372	n/a	187%
	25540 Vehicle Servicing and Maintenance	\$23,051	\$73,448	\$62,104	169%	-15%
	25550 Purchase of School Buses	\$0	\$0	\$0	n/a	n/a
	25560 Insurance on Buses	\$5,793	\$8,297	\$1,511	-74%	-82%
	25570 Insurance on Pupils	\$120	\$176	\$33	-72%	-81%
	25580 Contracted Transportation Services	\$346,083	\$465,392	\$472,677	37%	2%
	25590 Other Pupil Transportation Services	\$78,702	\$0	\$650	-99%	n/a
	25620 Food Preparation and Dispensing	\$129,191	\$206,181	\$193,071	49%	-6%
	25640 Food Purchases	\$132,790	\$203,702	\$221,602	67%	9%
	25740 Printing, Publishing and Duplicating	\$525	\$3,417	\$672	28%	-80%
	25920 Ditch Assessments	\$67	\$189	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$520	\$0	n/a	-100%
	26495 Official Bonds	\$588	\$256	\$2,317	294%	> 500%
	26499 Other	\$0	\$196	\$0	n/a	-100%
	26900 Other Staff Services	\$0	\$0	\$29	n/a	n/a
	31000 Direction of Community Services	\$4,776	\$4,683	\$278	-94%	-94%
	32000 Community Recreation	\$5,444	\$10,493	\$6,324	16%	-40%
	34000 Athletic Coaches	\$87,060	\$142,157	\$160,860	85%	13%
	39900 Other Community Services	\$0	\$500	\$699	n/a	40%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$4,272	\$1,247	n/a	-71%
Overhead and Operational Total		\$1,684,378	\$2,347,661	\$2,393,820	42%	2%
Nonoperational						
	25330 Professional Services	\$44,853	\$23,593	\$243,644	443%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$36,002	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$175,418	\$251,998	n/a	44%
	25355 Sports Facilities	\$0	\$2,075	\$20,585	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$104,560	\$33,980	\$44,761	-57%	32%
	25390 Other Facilities Acquisition & Construction	\$85,911	\$0	\$29,754	-65%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$75,000	\$263,167	\$171,664	129%	-35%
	52100 Bonds, INTEREST ON DEBT	\$4,313	\$411,259	\$867,972	> 500%	111%
	53100 Buildings, LEASE RENTAL	\$848,774	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$137,222	\$0	\$0	-100%	n/a
	59200 Bond Bank Fee	\$4,044	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,340,679	\$909,492	\$1,630,377	22%	79%
prorated						
	26491 PERF	\$39,220	\$112,805	\$92,990	137%	-18%
	26492 Social Security	\$294,307	\$413,694	\$413,297	40%	0%

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	26493 Workmen's Compensation	\$12,954	\$38,868	\$9,020	-30%	-77%
	26494 Group Insurance	\$232,095	\$495,360	\$550,125	137%	11%
	26496 Unemployment Compensation	\$665	\$1,638	\$4,925	> 500%	201%
	26498 Severance/Early Retirement Pay	\$12,785	\$170,894	\$135,162	> 500%	-21%
prorated Total		\$592,026	\$1,233,259	\$1,205,519	104%	-2%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,507,256	\$6,218,434	\$6,073,235	35%	-2%	55.6%	58.9%	52.9%
Student Instructional Support	\$482,627	\$888,190	\$1,193,147	147%	34%	6.0%	8.4%	10.4%
Overhead and Operational	\$1,773,162	\$2,533,070	\$2,587,218	46%	2%	21.9%	24.0%	22.5%
Nonoperational	\$1,340,679	\$909,492	\$1,630,377	22%	79%	16.5%	8.6%	14.2%
Grand Total	\$8,103,725	\$10,549,186	\$11,483,978	42%	9%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	67.4%	63.3%